IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH MARCH 2007 / 24TH PHALGUNA 1928

WP(C).No. 8608 of 2007(Y)

PETITIONER:

HOTEL MAYURA, MANNUTHY, THRISSUR,
REP. BY ITS MANAGING PARTNER,
MR.JOSE KURUVINAKUNNEL.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS:
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1. **THE COMMERCIAL TAX OFFICER,**
   IST CIRCLE, THRISSUR.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM.

BY SR.GOVT.PLEADER SRI. MOYHAMMED REFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.8608 of 2007-Y

Dated this the 15th day of March, 2007

JUDGMENT

The petitioner has approached this Court challenging Ext.P8 interim order passed by the appellate authority on Ext.P7 application for interim stay of collection of tax due under Ext.P4 assessment order. The petitioner has been directed to pay 50% of the balance amount due. The petitioner submits, it is a mechanical order passed without application of mind and if the contentions raised by it are properly considered, absolute stay would have been granted.

2. Heard the learned Government Pleader for the respondents.

3. Going by the grounds raised in Ext.P5, I find that they are usual general grounds disputing various findings of fact passed by the assessing authority. They do not specify to what extent the assessing authority has .....and to what extent the assessment has been affected by the same. So, I feel that in this case the said order has been granted on more liberal terms as the petitioner has been directed to pay only 50% of the balance amount. Further, Ext.P8 being only an interim order, this Court can interfere with the same on very limited grounds. I find that no ground has been made out warranting interference with Ext.P8. Accordingly, the writ petition is

dismissed without prejudice to the contentions of the petitioner raised in the petition. It is made clear that I am not expressing any opinion on the merits of the grounds in the appeal. If the petitioner pays the amount as directed, within one week from today, it shall be treated as paid within time.

K.BALAKRISHNAN NAIR, JUDGE.

MS